



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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**ASSESSMENT PRACTICES SURVEY REPORT
RELEASED FOR MARIPOSA COUNTY**

Bill Leonard, Member of the State Board of Equalization (BOE), has just released an assessment practices survey report on Mariposa County.

Once every five years the BOE conducts a review of each county's property tax assessment functions to determine whether properties are being assessed properly and to identify areas where improvements should be made. Issued as an "**Assessment Practices Survey**," the report provides an overview of how well the duties of the assessor are performed, and includes recommendations to correct assessment deficiencies and improve compliance with state law.

The BOE found that most properties in Mariposa County are being assessed properly, and the overall quality of the assessment roll meets the minimum standards required by the state to qualify for augmentation funds. However, the report provides 15 recommendations to improve the effectiveness of the assessor's operations. Included among those recommendations are the following:

- Exempt low-value property according to the county's low-value property exemption resolution.
- Grant disaster relief according to the existing county disaster relief ordinance and Revenue and Taxation Code section 170.
- Assess general aircraft according to BOE directives as required by Revenue and Taxation Code section 5363.

The review focused on the quality of the 2002-2003 Mariposa County assessment roll, which contained 12,128 assessments having a total enrolled value of \$1.158 billion.

Note: A copy of the Mariposa County Assessment Practices Survey Report is available upon request or can be found on the BOE's website at <http://www.boe.ca.gov/>.

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